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## **INITIATIVE 698**

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 698 to the People is a true and correct copy as it was received by this office.

1       AN ACT Relating to property taxes; amending RCW 84.40.030,  
2 35.61.210, 36.69.145, 67.38.130, 70.44.060, 84.08.115, 84.40.037,  
3 84.40.040, 84.40.320, 84.52.052, 84.52.063, 84.52.065, 84.52.069,  
4 84.55.045, and 89.08.400; adding new sections to chapter 84.40 RCW;  
5 adding new sections to chapter 84.52 RCW; creating new sections; and  
6 repealing RCW 84.55.010, 84.55.020, 84.55.030, and 84.55.060.

7 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

8       NEW SECTION. Sec. 1. A new section is added to chapter 84.40 RCW  
9 to read as follows:

10       Property taxes for all classes of real estate in Washington state,  
11 such as privately owned residential and commercial, developed or  
12 undeveloped, including new construction, shall be returned to, and  
13 assessed and valued for tax purposes as of, the levy rate of January 1,  
14 1990. These new and revised property values shall become effective at  
15 the beginning of the tax year, January 1, 2000. In no event shall the  
16 assessed value of any real property that is sold or transferred  
17 subsequent to January 1, 2000, exceed eighty percent of the true and  
18 fair market value of the same property under RCW 84.4.030.

1        NEW SECTION. Sec. 2. A new section is added to chapter 84.40 RCW  
2 to read as follows:

3        The one-hundred six percent levy limit shall be eliminated. The  
4 current enabling legislation allowing taxing districts to apply the  
5 one-hundred six percent levy limit, shall be repealed and eliminated,  
6 and become null and void. Any local taxing district wishing to  
7 increase revenue for any purpose, shall do so by obtaining a sixty  
8 percent majority vote at the next duly called election. This applies  
9 to property tax increases only.

10       In no event shall the assessed value of any property exceed eighty  
11 percent of the true and fair market value of the property. In valuing  
12 any tract or parcel of real property the value of the land, exclusive  
13 of structures, shall be determined at the 1990 assessed value, and  
14 shall not be valued at an accelerated rate. The value shall not exceed  
15 the value of the total property as it exists. The assessment valuation  
16 shall not exceed the 1990 value unless improvements to the existing  
17 structures have been made, or new structures added to the property.  
18 All such assessments shall be done by an on-site inspection every four  
19 years. All counties of the state of Washington shall abide by the  
20 four-year assessment stipulation. In valuing agricultural land,  
21 growing crops shall be excluded. Assessments shall be based upon  
22 capital land and improvements as dictated by the assessed values of the  
23 tax year 1990.

24       NEW SECTION. Sec. 3. A new section is added to chapter 84.40 RCW  
25 to read as follows:

26       There shall be no minimum or maximum percentage increases based on  
27 the increases or decreases of inflation as may be determine or  
28 published by the consumer price index, or by any taxing district within  
29 the state of Washington, or any governmental body in the state of  
30 Washington, applicable for property assessments, valuation, or taxes.  
31 This measure does not in any manner change low income or senior citizen  
32 property tax deferrals, property tax discounts, property tax relief or  
33 tax exemptions as they now exist.

34       NEW SECTION. Sec. 4. A new section is added to chapter 84.52 RCW  
35 to read as follows:

Any local taxing district wishing to increase revenue shall do so by obtaining a sixty percent voter approval, at a duly called election. This section applies to property tax increases only.

Sec. 5. RCW 84.40.030 and 1998 c 320 s 9 are each amended to read as follows:

All personal property shall be valued at ~~((one hundred))~~ eighty percent of its true and fair market value ~~((in money and assessed on the same basis unless specifically provided otherwise by law))~~ as of January 1, 2000, reflecting the revised assessment and valuation revisions embodied in chapter . . . , Laws of 1999 (Initiative No. ...). All real property, personal and business, shall be assessed and valued using the same criterion and appraised at ~~((one hundred))~~ eighty percent of its true and fair value. ~~((in money and assessed as provided in RCW 84.40.0305 unless specifically provided otherwise by law.))~~

Taxable leasehold estates shall be valued at eighty percent of such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid.

The true and fair market value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

(1) Any sales of property being appraised or similar properties with respect to sales made within the past five years. The appraisal shall be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of appraisal that affect the use of property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes. The appraisal shall also take into account: (a) In the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (b) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of similar property.

(2) in addition to sales as defined in subsection (1) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of a sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (2) shall be the dominant factors in valuation. When provisions of this subsection (2) are relied upon for establishing values the property owners shall be advised, upon request, of the factors used in arriving at such value.

(3) In addition to sales as defined in subsection (1) of this section and costs as determined under subsection (2) of this section, the assessed value of all classes of real estate must be reduced by the local assessor in the event of substantial damage, such as arson, destruction due to natural disaster, or any other factors causing a significant decline in true and fair market value, such as direct government action. The appraisal shall also take into consideration any reduction in property values or highest and best use that are the result of direct government action, including, but not limited to, rezoning of property, critical areas or wetland designations, wildlife habitat, stream buffer zones, eagle buffer zones, greenbelt separators, airport flight zones, and riparian zones. If notified by a real property owner or by a state, county, or local government authority of a change in the permitted use of a parcel of real estate, the county assessor shall review the impact of the change in permitted use on the highest and best use of the property and shall relist, revalue, reassess, and lower the tax on that property. Unresolved disputes between the taxpayer and the assessor over the real and fair value of a piece of property following, a detrimental change in zoning, or other governmental body action, shall be resolved by arbitration. The arbitration panel shall be made up of three qualified appraisers. One shall be appointed by the involved assessor, one shall be appointed by the taxpayer, and one shall be selected from a licensed, commercial real estate appraisal firm, agreed upon by the taxpayer and the assessor involved. The decision rendered by the majority of the panel shall be binding on all parties. Cost of arbitration shall be shared equally between the assessor and the taxpayer.

1       (4) In valuing any tract or parcel of real property, the true and  
2 fair value of the land, exclusive of structures thereon shall be  
3 determined; also true and fair value of structures thereon, but the  
4 appraised valuation shall not exceed the true and fair value of the  
5 total property as it exists. In valuing agricultural land, crops shall  
6 be excluded.

7       NEW SECTION. Sec. 6. A new section is added to chapter 84.40 RCW  
8 to read as follows:

9       If an individual taxpayer believes that his or her levied tax or  
10 assessment is not fair or equitable, the county assessor's office shall  
11 provide, either or both, comparable assessment and tax information to  
12 that taxpayer for use in the taxpayer's appeal, if the taxpayer  
13 requests the information. In the event that arbitration becomes  
14 necessary it shall be accomplished in accordance with item (3) of  
15 Section 5.

16       NEW SECTION. Sec. 7. A new section is added to chapter 84.40 RCW  
17 to read as follows:

18       All real property in the state of Washington, personal and  
19 business, shall be assessed, valued, and taxed using the same criteria.

20       NEW SECTION. Sec. 8. A new section is added to chapter 84.52 RCW  
21 to read as follows:

22       No changes in the tax rates, assessments, valuations, taxes,  
23 percentages, or criteria shall be enacted by any governmental body  
24 until the changes are submitted to, voted upon, and approved by at  
25 least sixty percent of the voters voting in a duly called general  
26 election.

27       Sec. 9. RCW 35.61.210 and 1997 c 3 s 205 (Referendum Bill No. 47)  
28 are each amended to read as follows:

29       The Board of Park Commissioners may submit to the voters of the  
30 affected park district, levy tax proposals at the next duly called  
31 election. These taxes shall be approved by a sixty percent majority  
32 vote and shall be enacted on the first day of January following the  
33 election wherein they are approved. Any excess levy proposals shall  
34 comply with the aforesupplanted requirements. This Initiative shall  
35 not allow a, stipulated tax amount per thousand, dollars of assessed

1 valuation unless submitted to, voted upon, and approved by sixty  
2 percent of the ballots cast in a duly called election. The board shall  
3 include in its tax levy each year a sufficient sum to pay interest on  
4 all outstanding bonds and shall include a sufficient amount to create  
5 a sinking fund for the redemption of all outstanding bonds. The levy  
6 shall be certified to the proper county officials for collection, the  
7 same as other taxes, and when collected, the general tax shall be  
8 placed in a separate fund in the office of the county treasure to be  
9 known as the "metropolitan park district fund" and paid out in  
10 warrants.

11 Sec. 10. RCW 36.69.145 and 1994 c 156 s 3 are each amended to read  
12 as follows:

13 ((1)) A park and recreation district may submit to the voters of  
14 the affected tax district may submit to the voters of the affected tax  
15 district levy tax proposals at the next duly called election. These  
16 taxes shall be approved by a sixty percent majority vote of the ballots  
17 cast and shall be enacted on the first day of January following the  
18 election wherein they are approved. Any proposal shall require a sixty  
19 percent majority of the ballots cast for passage and a sixty percentum  
20 number of voters from the preceding general election. Ballot proposals  
21 shall conform with RCW 29.30.111. In the event a park and recreation  
22 district is levying property taxes, in which combination with property  
23 taxes levied by other taxing districts subject to the one percent  
24 limitation provided for in Article 7, section 2 of our State  
25 Constitution results in taxes in excess of the limitation provided in  
26 RCW 84.52.043, the park and recreation district tax shall be reduced or  
27 eliminated before property tax levies of other tax districts are  
28 reduced.

29 ~~((2)) The limitation in RCW 84.55.010 shall not apply to the first~~  
30 ~~levy imposed under this section following the approval of the levies by~~  
31 ~~the voters under subsection (1) of this section.))~~

32 Sec. 11. RCW 67.38.130 and 1984 c 131 s 4 are each amended to read  
33 as follows:

34 (1) The governing body of a cultural arts, stadium and convention  
35 district may submit to the voters of the affected district, ad valorem  
36 tax proposals at the next duly called election. These proposals shall  
37 be approved by a sixty percent majority vote of the ballots cast, and  
38 shall be enacted on the first day of January following the election in

1 which they are approved. Any proposal shall furthermore require that  
2 the number of persons voting "yes" on the proposition shall constitute  
3 three-fifths of a number equal to forty (~~(percentum)~~) percent of the  
4 total votes cast in such taxing district in the last preceding general  
5 election. Ballot propositions shall conform with RCW 29.30.111.

6 In the event a cultural arts, stadium and convention district is  
7 levying property taxes, which in combination with property taxes levied  
8 by other taxing districts subject to the one percent limitation  
9 provided for in Article 7, section 2, of our state Constitution results  
10 in taxes in excess of the limitation provided for in RCW 84.52.043, the  
11 cultural arts, stadium and convention district property tax levy shall  
12 be reduced or eliminated before the property tax levies of the other  
13 taxing districts are reduced: PROVIDED, That no cultural arts stadium,  
14 and convention district may pledge anticipated revenues derived from  
15 the property tax herein authorized as security for payments of bonds  
16 issued pursuant to subsection (1) of this section: PROVIDED, FURTHER,  
17 That such limitations shall not apply to property taxes approved  
18 pursuant to subsection (2) and (3) of this section.

19 ~~((The limitation in RCW 84.55.010 shall apply to levies after the  
20 first levy authorized under this section following the approval of such  
21 levy by voters pursuant to this section.))~~

22 (2) An annual excess ad valorem property tax for general district  
23 purposes when authorized by the voters in the manner prescribed by  
24 section 2, Article VII of the Constitution and by RCW 84.52.052.

25 (3) Multi-year excess ad valorem property tax levies used to retire  
26 general obligation bond issues when authorized by the district voters  
27 in the manner prescribed by section 2, Article VII of the Constitution  
28 and by RCW 84.52.056.

29 The district shall include in its regular property tax levy for  
30 each year a sum sufficient to pay the interest and principal on all  
31 outstanding general obligation bonds and may include a sum sufficient  
32 to create a sinking fund for the redemption of all outstanding  
33 obligation bonds; However, both the property tax levy for interest and  
34 principal payments on obligation bond and the sinking fund shall be  
35 submitted to the voters of the affected district and shall be required  
36 to receive a sixty percent majority of the ballots cast in a duly  
37 called election, at which sixty percent from the preceding general  
38 election shall be required to validate the proposed levy. RCW  
39 67.38.110 shall be amended to reflect these changes.

1       Sec. 12. RCW 70.44.060 and 1997 c 3 s 206 (Referendum Bill No. 47)  
2 are each amended to read as follows:

3       All public hospital districts organized under the provisions of  
4 this chapter shall abide by the following requirements:

5       (1) Surveys and costs of existing hospital and other health care  
6 facilities within and without such district, shall be approved by the  
7 affected voters of said areas.

8       (2) A hospital district shall not have the power, right, or  
9 authority to construct, condemn and purchase, purchase, acquire, lease,  
10 add to, maintain, operate, develop and regulate, sell and convey all  
11 lands, property, property rights, equipment, hospital and other health  
12 care facilities and systems for the maintenance of hospitals,  
13 buildings, structures, and any and all other facilities and shall not  
14 have the right of eminent domain to effectuate the foregoing purposes  
15 or for the acquisition and damaging of the same or property of any kind  
16 appurtenant thereto, and such right of eminent domain shall not be  
17 exercised and instituted.

18       (3) To lease existing hospital and other health care facilities and  
19 equipment and/or other property used in connection therewith, including  
20 ambulances, and to pay such rental therefor as the commissioners shall  
21 deem proper; to provide hospital and other health care services for  
22 residents of said district by facilities located outside the boundaries  
23 of said district, by contract or in any other manner said commissioners  
24 may deem expedient or necessary under the existing conditions. Said  
25 hospital district shall have the power to contract with other  
26 communities, corporations or individuals for the services provided by  
27 said hospital districts; and they may further receive in said hospitals  
28 and other health care facilities and furnish proper and adequate  
29 services to all persons and residents of said district at such  
30 reasonable and fair compensation as may be considered proper:  
31 PROVIDED, That it must at all times make adequate provisions for the  
32 needs of the district and residents of said district shall have prior  
33 rights to the available hospital and other health care facilities of  
34 said district, at rates set by the district commissioners.

35       (4) It shall be unlawful for any district so organized to take,  
36 condemn and purchase, lease or acquire, any and all personal property,  
37 and personal property rights, including state and county lands, for any  
38 of purpose.



1       (5) Upon approval of 60 percent of the voters of the affected tax  
2 paying district, at a duly called election, to contract indebtedness or  
3 borrow money for corporate purposes on the credit of the corporation or  
4 the revenues of the hospitals thereof, and the revenues of any other  
5 facilities or services that the district is or hereafter may be  
6 authorized by law to provide, and to issue and sell: (a) Revenue  
7 bonds, revenue warrants, or other revenue obligations therefor payable  
8 solely out of a special fund or funds into which the district may  
9 pledge such amount of the revenues of the hospitals thereof, and the  
10 revenues of any other facilities or services that the district is or  
11 hereafter may be authorized by law to provide, to pay the same as the  
12 commissioners of the district may determine, such revenue bonds,  
13 warrants, or other obligations to be issued and sold in the same manner  
14 and subject to the same provisions as provided for the issuance of  
15 revenue bonds, warrants, or other obligations by cities or towns under  
16 the Municipal Revenue Bond Act, chapter 35.41 RCW, as may hereafter be  
17 amended; (b) general obligation bonds therefor in the manner and form  
18 as provided in RCW 70.44.110 and 70.44.130, as may hereafter be  
19 amended; or (c) interest-bearing warrants to be drawn on a fund pending  
20 deposit in such fund of money sufficient to redeem such warrants and to  
21 be issued and paid in such manner and upon such terms and conditions as  
22 the board of commissioners may deem to be in the best interest of the  
23 district; and to assign or sell hospital accounts receivable, and  
24 accounts receivable for the use of other facilities or services that  
25 the district is or hereafter may be authorized by law to provide, for  
26 collection with or without recourse. General obligation bonds shall be  
27 issued and sold in accordance with chapter 39.46 RCW. Revenue bonds,  
28 revenue warrants, or other revenue obligations may be issued and sold  
29 in accordance with chapter 39.46 RCW.

30       (6) To raise revenue by the levy of an annual tax on all taxable  
31 property within such public hospital district must be approved by a  
32 sixty percent majority vote of the proposed annual tax amount by the  
33 voters in a duly called election for the voters affected by the  
34 request. Public hospital districts are authorized to levy such a  
35 general tax in excess of their regular property taxes when authorized  
36 so to do at a special election conducted in accordance with and subject  
37 to all of the requirements of the Constitution and the laws of the  
38 state of Washington now in force or hereafter enacted governing the  
39 limitation of tax levies. The said board of district commissioners is

1 authorized and empowered to call a special election for the purpose of  
2 submitting to the qualified voters of the hospital district a  
3 proposition to levy taxes in excess of its regular property taxes. The  
4 superintendent shall prepare a proposed budget of the contemplated  
5 financial transactions for the ensuing year and file the same in the  
6 records of the commission on or before the first Monday in September.  
7 Notice of the filing of said proposed budget and the date and place of  
8 hearing on the same shall be published for at least two consecutive  
9 weeks in a newspaper printed and of general circulation in said county.  
10 On the first Monday of October the commission shall hold a public  
11 hearing on said proposed budget at which any taxpayer may appear and be  
12 heard against the whole or any part of the proposed budget. Upon the  
13 conclusion of said hearing, the commission shall, by resolution, adopt  
14 the budget as finally determined and fix the final amount of  
15 expenditures for the ensuing year. Taxes proposed by the commission  
16 and approved by a sixty percent majority vote at a duly called election  
17 of the affected district tax payers and shall be certified and  
18 collected, by the proper county officer of the county in which such  
19 public hospital district is located. The commission is authorized,  
20 prior to the receipt of taxes raised by levy, to borrow money or issue  
21 warrants of the district in anticipation of the revenue to be derived  
22 by such district from the levy of taxes for the purpose of such  
23 district, and such warrants shall be redeemed from the first money  
24 available from such taxes when collected, and such warrants shall not  
25 exceed the anticipated revenues of any one year, and shall bear  
26 interest at a rate or rates as authorized by the commission.

27 (7) To sue and be sued in any court of competent jurisdiction:  
28 PROVIDED, That all suits against the public hospital district shall be  
29 brought in the county in which the public hospital district is located.

30 (8) To pay actual necessary travel expenses and living expenses  
31 incurred while in travel status for (a) qualified physicians who are  
32 candidates for medical staff positions, and (b) other qualified persons  
33 who are candidates for superintendent or other managerial and technical  
34 positions, when the district finds that hospitals or other health care  
35 facilities owned and operated by it are not adequately staffed and  
36 determines that personal interviews, with said candidates, to be held  
37 in the district are necessary, or desirable for the adequate staffing  
38 of said facilities.

1       Sec. 13. RCW 84.08.115 and 1997 c 3 s 207 (Referendum Bill No. 47)  
2 are each amended to read as follows:

3       (1) The department shall prepare a clear and succinct explanation  
4 of the property tax system, including but not limited to:

5       (a) The 1990 standard of true and fair value as a factor of the  
6 property tax.

7       (b) How the proposed assessed value for particular parcels is  
8 determined, and how they shall be revised to meet the 1990 standard of  
9 this Initiative.

10       (c) The proposed procedures, and timing of the assessment process.

11       (d) How district levy rates are determined(~~(, including the limit~~  
12 ~~under chapter 84.55 RCW)~~).

13       (e) How the proposed composite tax rate is determined.

14       (f) How the proposed amount of tax is calculated.

15       (g) How a taxpayer may appeal an assessment, and what issues are  
16 appropriate as a basis of appeal.

17       (h) A summary of tax exemption and relief programs, along with the  
18 eligibility standards and application processes.

19       (2) Each county assessor shall provide copies of the explanation to  
20 taxpayers on request, free of charge. Each revaluation notice shall  
21 include information regarding the availability of the explanation.

22       Sec. 14. RCW 84.40.037 and 1991 sp.s. c 29 s 4 are each amended to  
23 read as follows:

24       (1) Business computer software, except embedded software, shall be  
25 valued in the first year of taxation at (~~(one hundred)~~) eighty percent  
26 of the acquisition cost of the software and in the second year at fifty  
27 percent of the acquisition cost. Business computer software, other  
28 than embedded software, shall have no value for purposes of property  
29 taxation after the second year.

30       (2) Embedded software is part of the business computer system or  
31 other machinery or equipment in which it is housed and shall be valued  
32 in the same manner as the machinery or equipment.

33       (3) All business software and embedded software referred to in this  
34 section shall be defined as business software and shall not include  
35 private software or personal embedded software.

36       Sec. 15. RCW 84.40.040 and 1997 c 3 s 106 (Referendum Bill No. 47)  
37 are each amended to read as follows:

1       The assessor shall begin the preliminary work for each assessment  
2 not later than the first day of December of each year in all counties  
3 in the state. The assessor shall also complete the duties of listing  
4 and placing valuations on all real property by May 31st of each year,  
5 except that the listing and valuation of construction and mobile homes  
6 under RCW 36.21.080 and 36.21.090 shall be completed by August 31st of  
7 each year. The assessor shall under the terms of assessment and  
8 calculations of this Initiative, using 1990 as the base year for such  
9 assessments and valuations, actually determine as nearly as practicable  
10 the true and fair value of each tract or lot of land listed for  
11 taxation and of each improvement located thereon and shall enter as the  
12 appraised value (~~((one-hundred))~~) eighty percent of the true and fair  
13 value of such land and of the total true and fair value of such  
14 improvements, together with the total of such (~~((one-hundred))~~) eighty  
15 percent valuations, opposite each description of property on the  
16 assessment list and tax roll.

17       The assessor shall determine the assessed value, under RCW  
18 84.40.0305, for each tract, or lot of land, listed following the  
19 requirements and procedures of this Initiative and following the 1990  
20 assessments, valuations, and tax rates formula for taxation, including  
21 improvements located thereon, and shall also enter this value opposite  
22 each description of property on the assessment list and tax roll.

23       The assessor shall make an alphabetical list of the names of all  
24 persons in the county liable to assessment of personal business  
25 property, and require each person to make a correct list and statement  
26 of such property according to the standard form prescribed by the  
27 department of revenue, which statement shall include, if required by  
28 the form, the year of acquisition and total original cost of personal  
29 business property in each category of the prescribed form, and shall be  
30 signed and verified under penalty of perjury by the person listing the  
31 property: PROVIDED, That the assessor may list and value improvements  
32 on publicly owned land in the same manner as real property is listed  
33 and valued, including conformance with the revaluation program required  
34 under chapter 84.41 RCW. Such list and statement shall be filed on or  
35 before the last day of April. The assessor shall on or before the 1st  
36 day of January of each year mail a notice to all businesses at their  
37 last known address that such statement and list is required, such  
38 notice to be accompanied by the form on which the statement or list is  
39 to be made: PROVIDED, That the notice mailed by the assessor to each

1 taxpayer each year shall, if practicable, include the statement and  
2 list of personal business property of the taxpayer for the preceding  
3 year. Upon receipt of such statement and list the assessor shall  
4 thereupon determine the true and fair value of the property included in  
5 such statement and enter ((~~one hundred~~)) eighty percent of the same on  
6 the assessment roll opposite the name of the party assessed; and in  
7 making such entry in the assessment list, the assessor shall give the  
8 name and post office address of the party listing the property, and if  
9 the party resides in a city the assessor shall give the street and  
10 number or other brief description of the party's residence or place of  
11 business. The assessor may, after giving written notice of the action  
12 to the person to be assessed, add to the assessment list any taxable  
13 property which should be included in such list.

14 Sec. 16. RCW 84.40.320 and 1988 c 222 s 18 are each amended to  
15 read as follows:

16 The assessor shall add up and note the amount of each column in the  
17 detail and assessment lists in such manner as prescribed or approved by  
18 the state department of revenue, as will provide a convenient and  
19 permanent record of the assessment. The assessor shall also make,  
20 under proper headings, a certification of the assessment rolls and on  
21 the 15th day of July shall file the same with the clerk of the county  
22 board of equalization for the purpose of equalization by said board.  
23 Such certificate shall be verified by an affidavit, substantially in  
24 the following form:

25 State of Washington, . . . . . County, ss.

26 I, . . . . ., Assessor . . . . . do solemnly swear that the  
27 assessment rolls and this certificate contain a correct and full list  
28 of all real and personal business property subject to taxation in this  
29 county for the assessment year 19. . . , so far as I have been able to  
30 ascertain the same; and that the assessed value set down in the proper  
31 column, opposite the several kinds and descriptions of property, is in  
32 each case, except as otherwise provided by law ((~~one hundred~~)) eighty  
33 percent of the true and fair value of such property, to the best of my  
34 knowledge and belief, and that the assessment rolls and this  
35 certificate are correct, as I verily believe.

1 . . . . . , Assessor.  
2 Subscribed and sworn to before me this . . . . day of . . . . . ,  
3 19. . .  
4 (L. S.) . . . . . , Auditor of . . . . . county.

5 PROVIDED, That the failure of the assessor to complete the certificate  
6 shall in nowise invalidate the assessment. After the same has been  
7 duly equalized by the county board of equalization, the same shall be  
8 delivered to the county assessor.

9 Sec. 17. RCW 84.52.052 and 1996 c 230 s 1615 are amended to read  
10 as follows:

11 The limitation imposed by RCW 84.52.050 through 84.52.056, and RCW  
12 84.52.043 shall prevent the levy of additional taxes by any taxing  
13 district except school districts in which a larger levy is necessary in  
14 order to prevent the impairment of the obligation of contracts. Such  
15 election shall require a sixty percent majority vote, by a required  
16 forty percent of voters casting ballots in the preceding general  
17 election, in the school district affected by the said levy. It shall  
18 become effective the first day of January following the said election.  
19 As used in this section, the term "taxing district" means any county,  
20 metropolitan park district, park and recreation service area, park and  
21 recreation district, water-sewer district, solid waste disposal  
22 district, public facilities district, flood control zone district,  
23 county rail district, service district, public hospital district, road  
24 district, rural county library district, island library district, rural  
25 partial-county library district, inter county rural library district,  
26 fire protection district, cemetery district, city, town, transportation  
27 benefit district, emergency medical district with a population density  
28 of less than one thousand per square mile, or cultural arts, stadium,  
29 and convention district.

30 Any such taxing district may levy taxes at a rate in excess of the  
31 rate specified in RCW 84.52.050 through 84.52.56 and 84.52.043, or  
32 (~~(84.55.010)~~) 84.55.012 through 84.55.050, when authorized so to do by  
33 the voters of such taxing district in the manner set forth in Article  
34 VII, section 2(a) of the Constitution of this state at a special or  
35 general election to be held in the year in which the levy is made.

36 A special election may be called and the time therefor fixed by the  
37 county legislative authority, or council, board of commissioners, or  
38 other governing body of any such taxing district, by giving notice

1 therefor by publication in the manner provided by law for giving  
2 notices of general elections, at which special election the proposition  
3 authorizing such excess levy shall be submitted in such form as to  
4 enable the voters favoring the proposition to vote "yes" and those  
5 opposed thereto to vote "no." Such election shall be submitted to the  
6 voters of the affected district and shall be required to receive  
7 approval of a sixty percent majority of the ballots cast in a duly  
8 called election, at which forty percent from a preceding general  
9 election shall be required to validate the proposed levy. The levy  
10 shall be enacted the first day of January following said election.

11 Sec. 18. RCW 84.52.063 and 1997 c 3 s 125 (Referendum Bill No. 47)  
12 are each amended to read as follows:

13 A rural district library may submit a tax levy to the voters of a  
14 library district and shall be required to receive approval of a sixty  
15 percent majority of the ballots cast in a duly called election, at  
16 which forty percent from a preceding general election shall be required  
17 to validate the proposed levy. The levy shall be enacted the first day  
18 of January following said election. The levy amount shall be assessed  
19 against the assessed value multiplied by an assessed valuation (~~(100~~  
20 ~~percent))~~ eighty percent of the true and fair market value of the  
21 taxable property in the rural library district and having been adjusted  
22 and/or reduced according to the requirements of this Initiative to the  
23 tax year 1990. For purposes of this section "regular property tax  
24 levy" shall mean a levy subject to the limitations provided for in  
25 Article 7, section 2 of the state Constitution and/or by statute.

26 Sec. 19. RCW 84.52.065 and 1991 sp.s. 31 s 16 are each amended to  
27 read as follows:

28 ((Subject to the limitations in RCW 84.55.010)) In each year the  
29 state shall levy for collection in the following year for the support  
30 of common schools of the state a tax of three dollars and twenty cents  
31 per thousand dollars of assessed value upon the assessed valuation of  
32 all taxable property within the state. As used in this section  
33 "support of common schools" includes payment of the principal and  
34 interest on bonds issued for capital construction projects for common  
35 schools.

1       Sec. 20. RCW 84.52.069 and 1995 c 318 s 9 are each amended to read  
2 as follows:

3       (1) As used in this section, "taxing district means a county,  
4 emergency medical service district, city, town, public hospital  
5 district, urban emergency medical service district, or fire protection  
6 district."

7       (2) A taxing district may submit a property tax levy to the voters  
8 of the affected district requesting approval for and additional  
9 property tax levy at a duly called election. The levy shall be  
10 approved by a majority of sixty percent of the votes cast and at which  
11 a sixty percentum number of voters from the proceeding general election  
12 cast their ballots. The levy shall be enacted the first day of January  
13 following said election. Ballot propositions shall conform with RCW  
14 29.30.111 or the revisions that may change this statute to meet the  
15 requirements of this Initiative.

16       (3) Any tax approved under this section shall be used only for the  
17 provision of emergency medical care or emergency medical services,  
18 including related personnel costs, training for such personnel, and  
19 related equipment, supplies, and structures needed for the provision of  
20 emergency care or emergency services.

21       (4) If the county has received voter approval in a duly called  
22 election to support the service(s) in the county no other taxing  
23 district may submit a levy to provide the same service(s). No county-  
24 wide proposal may be placed on the ballot without the approval of the  
25 legislative authority, or, unless such a proposal is submitted in  
26 Initiative form that meet the minimum number of signatures of qualified  
27 and registered voters. The legislative authority referred to in this  
28 section require only the county authority AND PROVIDED FURTHER, that  
29 this section and RCW 36.32.480 shall not prohibit any city or town from  
30 submitting an annual excess levy proposal to the voters to fund  
31 emergency medical services. Such a levy shall be required to receive  
32 a sixty percent majority of the ballots cast in a duly called election,  
33 at which sixty percent of the votes from the preceding general election  
34 shall be required to validate the proposed levy. The levy shall be  
35 enacted the first day of January following said election, AND PROVIDED  
36 FURTHER, That if a county proposes to impose tax levies under this  
37 section, no other ballot proposition authorizing tax levies under this  
38 section by another taxing district in the county may be placed before  
39 the voters at the same duly called election at which the county ballot



1 proposition is placed: AND FURTHER, That any taxing district emergency  
2 medical service levy that is authorized subsequent to a county  
3 emergency medical service levy, shall expire concurrently with the  
4 county emergency medical service levy.

5 (5) The limitations in RCW 84.52.043 shall meet the requirements  
6 and intent of this initiative and shall be changed. If the existing  
7 statute conforms to the wordage and intent of this Initiative, RCW  
8 84.02.043 shall remain unchanged.

9 ~~((6)) ((The limitation in RCW 84.55.010 shall not apply to the  
10 first levy imposed pursuant to this section following the approval of  
11 such levy by the voters pursuant to subsection (2) of this section))~~

12 Sec. 21. RCW 84.55.045 and 1982 1st. ex.s. c 3 s 2 are amended to  
13 read as follows:

14 For purposes of applying the provisions of this chapter~~((÷)) ((+1))~~,  
15 \_\_\_ a levy by or for a port district pursuant to RCW 53.36.100 shall be  
16 treated in the same manner as a separate regular property tax levy made  
17 by or for a separate taxing district and shall meet all of the voter  
18 approval requirements that are set forth in this Initiative.

19 Sec. 22. RCW 89.08.400 and 1992 c 70 s 1 are amended to read as  
20 follows:

21 (1) Special assessments currently authorized under this statute for  
22 special assessments for conservation districts shall cease and desist  
23 immediately upon passage of this Initiative. Any levy or assessment  
24 proposals shall be submitted to the voters of the affected district,  
25 and should any levy or assessment be presented it shall be required to  
26 receive a sixty percent majority of the ballots cast in a duly called  
27 election, at which sixty percent from the preceding general election  
28 shall be require to validate the proposed levy. No county legislative  
29 authority shall impose any parcel or acreage assessment without a  
30 specific vote of the people to approve such a program.

31 (2) All state RCW statutes shall be amended to reflect the wordage  
32 and intent of this Initiative regarding conservation district  
33 assessments without voter approval within the affected district.

34 NEW SECTION. Sec. 23. A new section is added to chapter 84.40 RCW  
35 to read as follows:

36 The department of revenue shall adopt rules to implement this act.

37 NEW SECTION. Sec. 24. The following acts or parts of acts are  
38 each repealed:

1 (1) RCW 84.55.010 and 1997 c 3 s 202 (Referendum Bill No. 47), 1979  
2 ex.s. c 218 s 2, 1973 1st ex.s. c 67 s 1, & 1971 ex.s. c 288 s 20;

3 (2) RCW 84.55.020 and 1997 c 3 s 203 (Referendum Bill No. 47) &  
4 1971 ex.s. c 288 s 21;

5 (3) RCW 84.55.030 and 1973 1st ex.s. c 195 s 107 & 1971 ex.s. c 288  
6 s 22; and

7 (4) RCW 84.55.060 and 1979 ex.s. c 218 s 6.

8 NEW SECTION. Sec. 25. A new section is added to chapter 84.40 RCW  
9 to read as follows:

10 This act applies to taxes levied in 2000 for collection in 2001 and  
11 thereafter.

12 NEW SECTION. Sec. 26. A new section is added to chapter 84.40 RCW  
13 to read as follows:

14 A severability clause shall be included in this Initiative so that,  
15 if any portion of this Initiative, or its application to any person or  
16 circumstance, of and by itself, is declared unconstitutional or invalid  
17 for any reason, the remainder of this Initiative's provisions to other  
18 persons or circumstances shall not be affected and shall become state  
19 law.

20 NEW SECTION. Sec. 27. A new section is added to chapter 84.40 RCW  
21 to read as follows:

22 As the result of the passage of this Initiative, no changes or  
23 revisions in the assessments, valuations, tax rates or percentages of  
24 criterion shall be enacted by any governmental body, agency or bureau,  
25 within the state of Washington , until such changes, whether they be  
26 additions or deletions, are submitted to, voted upon, and approved by  
27 a sixty percent majority of the votes cast in a duly called election.

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